

G. R. S. 58]

Previous references.

G. F. 7-24-22 + 35

4-5
G. F.

File No. G. F. 7-24
Serial Nos. 43, + 71.

Later references.

G. F. 255. 25. 172

G. F. 40. 25. 81, 90 + 97.

G. F. 7. 25. 47, 53.

GENERAL AND DEPUTY SECRETARIES.

Serial Nos. 2

Part L for March 1925

SUBJECT

Requests the orders of Govt as to whether in cases where the certification of endorsements executed under Powers of Attorney which have been registered in their books, the powers of Attorney registered on the books of the Public Debt Office should be obtained for seeing if they are duly stamped with the Mysore Stamp.

Shro. 71.

To the Comptroller to Govt

N. M. 5800 of 28.3.25

Informs that it is not necessary to insist on Mysore Stamps being used for such instruments in addition to British Indian Stamps.

Serial
No.

43

From the Comptroller

NO. 1834 S.D. Dated 2nd Dec. 1924.

Requests in the circumstances explained orders as to whether in the cases referred to ^{in the order} ~~above~~ the powers of Attorney registered in the books of the Public Debt Office should be obtained for seeing if they are duly stamped with the Mysore Stamp also.

The enquiry first made by the Public Debt Office ^{Madras} was whether the Comptroller Mysore would accept the certification of endorsements on the S.D. bonds made by that office under powers of Attorney registered in its office and the Comptroller was authorized ^{in the Mysore file to accept them} ~~to accept them~~ ^{that he would accept them}. The present enquiry is about the about the acceptance of the certification by the P.D. office Madras of any chain of Endorsements on Mysore loan bonds. ~~on the strength of powers of Attorney executed in the Mysore~~:-

Two questions arising out of this are submitted for orders.

- (1) whether the powers of Attorney registered in the Public Debt Office should be examined again before accepting their certification
- 2) whether these documents should be stamped with Mysore stamps.

As regards point (1) the Govt Advocate is of opinion that the validity of the endorsements may be accepted on the certification of the Public Debt Office

Serial
No.To be file
registered

Item 2. is of question of revenue to export and as such all such documents should be required to be stamped under the Mysore Stamp Law regulation unless there is any arrangement of reciprocity whereby these documents are exempted from stamp duty.

Subd with previous papers.

M.N.R.

6.12
24

The reply proposed to be given in para 5 of the Camp's letter seems suitable and may be approved if the L'd. Secy also agrees

As regards Stamp revenue, there is at present no reciprocal arrangement except in respect of the exemption from receipt Stamp to be affixed to receipts for interest on State loan bonds.

The matter is one which requires Consideration and Settlement with the Govt of India. Now that the Mysore Secum's Rpt. is under revision, the desirability of introducing provisions to cover cases of this kind relating to holdings grant bonds in Prov India also requires Consideration

H. Sanyal

4/25

A. on this point we may obtain the opinion of the Law Secy

B. I do not quite see the relation of this point to the Secum's Rpt. This is a matter on which I can only express my opinion. It concerns legal procedure and Stamp revenue

L'd. Secy

LOCAL AND LEGAL
1
PROTECTION BRAND
ACTIVE SEC.
III

Serial
No.

With regard to para 4
of S.O. D it is submitted
that the endorsements in
under power of Attorney
can be accepted eventually
with the existing stamp law
under the Indian Stamp Law
regarding the other
endorsements referred to
in para 5, the proposal
of the Government is
sound & may be accepted.
18.1.26

With regard to the chain
of endorsements affecting the
Public debt office may be
~~accepted~~ ~~also~~ recognised,
except in the cases mentioned by
the Commissioner of Public
debt.

With regard to the Indian Section
3 of the Stamp Act, the power of
Attorney is to be stamped with
the Indian stamp only when
it is received in Mysore. It is
not legal to issue on the
Powers of Attorney relating to
Mysore State loan bonds but
executed outside Mysore.

Noted.
Planned
8.8.26

Stamped with Mysore stamps,
unless they are also received in
Mysore —.

Serial
No.

(Unleg)

88
26/2

I regret I cannot share the view
expressed by the Govt. Hon in respect
of Mysore stamps being used in the
case of powers of attorney executed
outside Mysore.

The law on the subject is that notarial
acts or certification by Public Debt office
verifying the execution of a power of attorney
executed out of Mysore are not liable
to ^{Mysore} stamp duty as they do not relate to any
property situated ^{in Mysore} or any matter or thing
to be done in Mysore, but merely relate
to the execution of instruments executed
completed out of Mysore, though the
powers of attorney relate to such things
there, as such, liable to duty.

In the present case, it appears to me
that the powers of attorney are executed
executed & completed outside Mysore
& have to be ~~not~~ certified by the Public
Debt office certifies any chain of
endorsements, there is no principle
in insisting on Mysore stamps being
used for such instruments in addition
to British Indian stamps being used.

A reply as 'proposed' in para 5
of Mr. Comptroller's letter may
be sent.

General and Revenue
Secretariat.

42 File No.

to 7

of 19

24

Serial
No.Draft Submt^d for approval.Kul
19/3 H. S. M.recd
20/3/25
Done
mues
24.3.25

71

To Comptroller, at 5300 of 28.3.25

Informs that it is not necessary to insert on
revenue stamps being used for draft instruments
in addition to revenue stamps etc

Please address all future communications
to the Comptroller to the Govt. of H. H.
the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 1834 SL

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE.

Dated, Bangalore, the 3rd December 1924.

FROM

DEC. 1924

T. SATYARAJ CHETTY, ESQ., B.A.,

Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

Rajakaryaprasaktha

M. N. Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore.

Financial Department.

SIR,

Adverting to your letter No.F.1955 dated 3rd October 1924 intimating that the reply proposed in this office letter No.814/SL dated 8th September 1924 to be issued to the Public Debt Office, Madras, in regard to the certification of endorsements by that office on State Loan bonds executed under Powers of Attorney registered in its office was in order, I have the honour to state that the proposed reply was not issued as some difficulty was anticipated, but the Public Debt Office was only informed that the procedure suggested in their letter No.M.6179 dated the 27th August 1924 was acceptable and may be followed by them.

2. But while acknowledging the receipt of that letter, the Public Debt Office have, in their letter No.S.126 dated 24th October 1924, enquired if we "are prepared to accept the certification by the Public Debt Office, Madras, of any chain of endorsements on Mysore Government bonds." This was not contemplated in the Public Debt Offices original reference of the 27th August 1924, the first

enquiry being only if this office was prepared to accept certification of endorsements executed under powers of Attorney which have been registered in their books.

W D0102. GPB-3,000-27-8-21

C. O 45-Rec. —]

.....Department
192 .

FROM

3. In regard to the certification by the Public Debt Office of endorsements admitted on the strength of powers of Attorney executed in British India and registered in the books of the Public Debt Office, the question arises whether these documents should be called for by this office when the bonds are tendered for re-enfacement, renewal or consolidation for registry in this office. The Public Debt Office having undertaken to examine the endorsements on our behalf and we having agreed to

T. SATYARAJ CHETTY, ESQ., B.A.,
*Comptroller to the Govt. of
H. H. the Maharaja of Mysore.*

To

.....Esq.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

(1) accept their certification of the endorsements, a further examination of the powers of Attorney by this office does not appear to be necessary.
(2) The only question to be settled is whether these documents should be stamped under the Stamp Regulation in force in Mysore. The Government Advocate who was consulted on this matter in April 1922 intimated that Powers of Attorney which are duly stamped at the time of execution cannot become invalid merely because they are not duly stamped under the Mysore Stamp Regulation, that we are however entitled to insist on all such powers being duly stamped with the Mysore Stamp also, that this is purely a question of revenue and that there is no illegality in acting upon a Power of Attorney which has been properly executed and which bears the stamp under the law prevailing at the place of execution and also adds that a Court of Law would certainly refuse to admit them in evidence unless they are duly stamped under the Mysore Law. (Copy of Government Advocate's letter No.497 dated 29th April 1922 is enclosed.)

I therefore request that orders of Government might be obtained and communicated to me as to whether, in the cases referred to above, the Powers of Attorney registered in the books of the Public Debt Office should be obtained for seeing if they are duly stamped with Mysore Stamp and this office insist upon this being done when they are not so stamped. If Government decide that these should be stamped accordingly, I shall inform the Public Debt Office that in accepting their certification of the endorsements executed under Powers of Attorney, this office reserves to itself the right of calling for these documents when the bonds are tendered for re-enfacement, renewal or consolidation for the purpose of seeing that they have been duly stamped with Mysore Stamp agreeably to the Law in force in Mysore. The validity of the endorsements will, however, be accepted on the certification of the Public Debt Office.

(3) 5. In regard to the other question now raised by the Public Debt Office, whether we are prepared to accept their certification of any chain of endorsements, I propose, with the approval of Government, to inform them that we are prepared to accept them except in the cases of endorsements which should, under the standing orders of this Government, be supported in some cases by certificates granted by Magistrates with bonds of indemnity, and in others by Succession Certificates or Letters of Administration obtained in Mysore Courts, the examination of which endorsements, the Public Debt Office will, it is believed, not undertake.

6. After receipt of orders on this reference, I will submit for the approval of Government, the draft of my reply to the Public Debt Office.

I have the honor to be,
Sir,
Your most obedient servant,

J. Satyanarayana
Comptroller

Letter No.497 dated 29th April 1924 from the Government Advocate in Mysore, Bangalore, to the Comptroller in Mysore, Bangalore.

=====

With reference to your letter No.1916/SL dated 28th instant, I have the honour to state that Powers of Attorney which are duly stamped at the time of execution, cannot become invalid merely because they are not duly stamped under the Mysore Stamp Regulation. You are, of course, entitled to insist on all such powers being duly stamped with the Mysore Stamp also. A Court of Law would, certainly, refuse to admit them in evidence unless they are duly stamped under the Mysore Law.

But, this is purely a question of revenue and so far as you are concerned, it is question of your discretion. I may however, state that there is no illegality in acting upon a Power of Attorney which has been properly executed and which bears the stamp under the Law prevailing at the place of execution.

" Copy "

K. R. Srinivasiah

Superintendent

State Loan Section

Comptroller's office

my -

SUBJECT.....

Diary No. of letter replied to 2115

Section 42

File No. 7/24

Seria. No. 92
71

No. 4/5-300

General and Revenue Secretariat

(42)
the 192

The Comptroller

Date of issue 28.3.25

Sir,

Signed by J. M. A. P. R. R. R.

with reference to your letter No 1834/S.L of 3. XII. 24.

The reply proposed to be
given in your letter
pursuant to your
letter may be sent
into the chain of
endorsements
submitted by the Public
Debt Office may be
incorporated except in the
cases mentioned by
you

List of enclosures.

Copied by.....

Examined by.....

I am directed to state that as the
powers of attorney are enclosed &
completed outside Mysore & as the
Public Debt Office certifies ~~that~~ the
chain of endorsements, there is no
difficulty in insisting on Mysore
stamps being used for such
instruments in addition to British
Indian stamps being used.

As regards the other question
raised by the Public Debt Office
over whether

I have checked 24/3/25

24/3/25

24/3/25

Whether we are prepared to accept
their certification of any chain
of endorsements, I am directed
to convey the approval of Govt.
to the proposal made by you
in para 5 of your letter
under advertisement.

Yours etc,

Instrument Secretary

W.S.
1913

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Financial Secretariat

Bangalore, Dated 28.3.25

No. 415200

67-24-71

From

Rajakaryaprasakta

M. N. KRISHNA RAO ESQ., B. A.,

Financial Secretary to the Government of His Highness the Maharaja of Mysore

To

T. Satyaraj Chetty, Esq., B. A.,

Comptroller, Mysore Government,

Bangalore.

Sir,

With reference to your letter No. 1834/S.L. dated 3rd December 1924, I am directed to state that the reply proposed in para 5 of your letter may be sent and the chain of endorsements certified by the Public Debt Office may be recognised - except in the cases mentioned by you. As the powers of attorney are executed and completed outside Mysore and as the Public Debt Office certifies the chain of endorsements, ~~there~~ it is not necessary to insist on Mysore Stamps being used for such instruments in addition to British Indian Stamps.

I have the honour to be,
Sir,
Your most obedient servant,

Amir
dlw

ma
28/3/25

For Financial Secretary to Government.

kw

mk. 2.